

§ 32.5000

subsidiary record categories may be required below the account level by this system of accounts or by Commission order.

(h) *Local Network Services revenues.* Local Network Services revenues (Accounts 5001 through 5060) shall include revenues derived from the provision of service and equipment entirely within the basic service area. That area is defined as the normal boundaries for local calling plus Extended Area Service (EAS) boundaries as they apply to that service. It includes revenues derived from both local private network service and local public network services as well as from customer premises facilities services. Local revenues include associated charges such as one-time service connection or termination charges and secondary features such as call waiting.

(i) *Network Access revenues.* (1) Network Access revenues (Accounts 5081–5083) shall include revenues derived from the provision of exchange access services to an interexchange carrier or to an end user of telecommunications services beyond the exchange carrier's network.

(2) Billing and collections service provided under exchange access tariffs shall be included in the Miscellaneous Revenues Group.

(j) *Long Distance Network Service revenues.* Long Distance Network Service revenues shall include revenues derived from the provision of services beyond the basic service area, whether message or flat-rate and including public network switching as well as private.

(k) *Miscellaneous revenues.* Miscellaneous revenues are those revenues derived from the provision of regulated products and services provided under tariff or contract but not contained elsewhere. They shall also include operating revenue derived from activities performed incident to the company's tariffed telecommunications operations which, though non-tariffed, are included in the regulatory process.

(l) *Nonregulated revenues.* The non-regulated revenue account shall be used for nonregulated operating revenues when a nonregulated activity involves the common or joint use of assets or resources in the provision of regulated and nonregulated products or

47 CFR Ch. I (10–1–05 Edition)

services as required in § 32.23(c) of this subpart. Revenues from nontariffed activities offered incidental to tariffed services may be accounted for as regulated revenues, provided the activities are outgrowths of regulated operations and the revenues do not exceed, in the aggregate, one percent of total revenues for three consecutive years. Such activities must be listed in the Commission-approved Cost Allocation Manual for any company required to file a Cost Allocation Manual.

(m) *Uncollectible revenues.* Uncollectible revenues shall include amounts originally credited to the revenue accounts which have proved impracticable of collection.

(n) *Revenue accounts to be maintained.*

| Account title | Class A account | Class B account |
|--|-----------------|-----------------|
| Local network services revenues: | | |
| Basic local service revenue | | 5000 |
| Basic area revenue | 5001 | |
| Private line revenue | 5040 | |
| Other basic area revenue .. | 5060 | |
| Network access service revenues: | | |
| End user revenue | 5081 | 5081 |
| Switched access revenue ... | 5082 | 5082 |
| Special access revenue | 5083 | 5083 |
| Long distance network services revenues: | | |
| Long distance message revenue | 5100 | 5100 |
| Miscellaneous revenues: | | |
| Miscellaneous revenue | 5200 | 5200 |
| Directory revenue | 5230 | |
| Nonregulated revenues: | | |
| Nonregulated operating revenue | 5280 | 5280 |
| Uncollectible revenues: | | |
| Uncollectible revenue | 5300 | 5300 |

[51 FR 43499, Dec. 2, 1986, as amended at 53 FR 49322, Dec. 7, 1988; 59 FR 46930, Sept. 13, 1994; 64 FR 50008, Sept. 15, 1999; 67 FR 5690, Feb. 6, 2002; 69 FR 53649, Sept. 2, 2004]

§ 32.5000 Basic local service revenue.

Class B telephone companies shall use this account for revenues of the type and character required of Class A companies in Accounts 5001 through 5060.

[67 FR 5691, Feb. 6, 2002]

§ 32.5001 Basic area revenue.

(a) This account shall include revenue derived from the provision of the following:

(1) Basic area message services such as flat rate services and measured services. Included is revenue derived from